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ANNUAL REPORTS
OF THE
OFFICERS AND COMMITTEES
OF THE
TOWN OF LITCHFIELD

FOR THE

Year Ending February 15, 1915

NASHUA, N. H.:
F. E. COLE & CO., PRINTERS AND BOOKBINDERS
1915

ANNUAL REPORTS

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OFFICERS AND COMMITTEES

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TOWN OF LITCHFIELD

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NASHUA, N. H.:

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1915

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1915

Selectmen's Report

INVENTORY APRIL 1, 1914

Land and Buildings,	\$294,420 00
Horses, 93,	13,900 00
Oxen, 2,	250 00
Cows, 208,	10,440 00
Other neat stock, 14,	430 00
Sheep, 1,	3 00
Hogs, 12,	270 00
Fowls, 200,	100 00
Automobiles, 5,	1,800 00
Portable mills, 1,	700 00
Wood and lumber,	21,300 00
Stocks in banks and corporations,	8,550 00
Money on hand and at interest,	16,720 00
Mills and machinery,	7,600 00
Water power privilege,	15,000 00
	—————
	\$391,483 00
Exempt to soldiers,	625 00
	—————
	\$390,858 00

STATEMENT

Total taxable inventory,	\$390,858 00
Rate per cent.,	90
Polls, 87 at two dollars each,	174 00
Amount committed to collector,	3,691 86

RAISED AND APPROPRIATED

Schools,	\$1,355 00
State tax,	824 00
County tax,	483 60
Library,	70 00
Cement bridge,	600 00
Fire extinguishers,	42 00
State aid road,	604 50
State aid maintenance,	25 00
Town highways,	347 65
Spraying trees on highway,	157 00

SALARIES

Isaac N. Center, Town Clerk,	\$ 12 00
Frederick L. Center, Treasurer,	10 00
Arthur S. Campbell, Selectmen and Assessor,	28 00
Ira D. Ford, Selectman and Assessor,	25 00
Clinton E. Leach, Selectman and Assessor,	20 00
John J. Carney, Supervisor,	6 00
E. O. Putnam, Supervisor,	5 00
W. R. Shepherd, Supervisor,	4 00
Walter E. McQuesten, Moderator,	9 00
Amos Saunders, for School Officers,	30 00
C. Herbert Chase, Ballot Clerk, two meetings,	4 00
John A. Wilson, Ballot Clerk, one and a half meetings,	3 00

John A. Reid, Ballot Clerk, one meeting,	2 00
W. C. Haight, Ballot Clerk, one meeting,	2 00
J. W. Hopwood, Ballot Clerk, one-half meeting,	1 00
John J. Carney, Auditor,	1 00
Herbert C. Leach, Auditor,	1 00
Chas. W. Barnes, Collector, balance of salary for 1913,	15 00
Chas. W. Barnes, Collector, part of salary for 1914,	20 00
	—
	\$198 00

HIGHWAYS AND BRIDGES

Amount appropriated,	\$1,577 14
Amount available for Road Agents,	347 65
Paid Fred McQuesten, Mar. 4, snow bill,	41 28
Moses B. Ford, Mar. 9, snow bill,	22 20
Nashua Building Co., cement bridge,	600 00
Geo. C. Danforth, Road Agent,	170 00
Fred McQuesten, Road Agent,	165 00

STATE HIGHWAY

STATEMENT OF JOINT FUND ACCOUNT

STATEMENT OF MAINTENANCE ACCOUNT

State Contribution,	\$118 58
Town Contribution,	195 14
Total Maintenance Fund,	\$313 72
State disbursements,	6 72
Town disbursements,	44 95
Balance in State Treasury,	111 86
Balance in Town Treasury,	155 36

S. PERCY HOOKER.

State Superintendent of Highways.

TOWN LIBRARY

Appropriated,	\$70 00
Paid Rev. John P. Newell, Library Trustee,	70 00

SCHOOLS

Appropriated,	\$1,355 00
Paid Amos Saunders, Treasurer,	1,100 00

ABATEMENTS

Louis Gagnon, Jr., (not to be found)	
poll tax, 1913,	\$ 75
Norbert Moreau, (paid in Nashua)	
poll tax, 1914,	2 00
David R. Leach, (two cows) 1913,	56

	\$3 31

SUNDRY BILLS

Paid John B. Clark Co., printing	
town reports,	\$ 21 00
Clinton E. Leach, shingles	
and work on town house,	53 40
James W. Hopwood, spray-	
ing trees on highway,	157 00
N. S. Hoagland, six fire ex-	
tinguishers,	42 00
Edwin F. Jones, Attorney's	
fees, Hudson and Nashua	
vs. Litchfield,	125 86

Geo. N. Andrews, insurance on town house,	24 00
Clinton E. Leach, detaining two runaway boys, tele- phoning, transportation, etc.,	5 80
lumber and making sign boards,	6 50
Fessender & Lowell, seven posts for road signs,	1 40
J. E. Bassett, painting and lettering road signs,	10 50
Cummings Bros., lag screws and making 26 irons for road signs,	2 85
A. S. Campbell, cartage, set- ting sign posts and put- ting up road signs,	5 50
Tax Collector's book,	35
three lots town warrants,	45
express on bundle from Concord,	50
freight on fire extinguishers,	75
car fare on town business,	2 70
telephoning,	45
postage,	2 46
stationery,	50
aid to travelers,	60
Ira D. Ford, aid to travelers,	1 35
Isaac N. Center, 100 packages soda for fire extinguishers,	2 00
	—
	\$467 92

HUDSON BRIDGE CASE

HUDSON AND NASHUA VS. LITCHFIELD

Edwin F. Jones, attorney, services and expense,	\$203 86
Credited by cost collected from Hudson,	\$39 00
Credited by cost collected from Nashua,	39 00

	\$78 00

	\$125 86

RECEIPTS

Rec'd from State, Insurance tax,	\$ 20 25
Railroad tax,	19 72
Savings Bank tax,	877 19
Literary fund,	31 02
Highway de- partment,	561 46
J. W. Hopwood nomination fee,	2 00

Paid Town Treasurer,	\$1,511 64

EXPENDITURES

State tax,	\$ 824 00
County tax,	483 60
Schools,	1,100 00

Library,	70 00
Salaries,	198 00
Sundry bills,	467 92
Town highways,	398 48
Building cement bridge,	600 00
State aid highway,	1,259 76
State aid maintenance,	44 95
Abatements	3 31

	\$5,450 02

ARTHUR S. CAMPBELL,
 IRA D. FORD,
 CLINTON E. LEACH,
 Selectmen of Litchfield.

Litchfield, N. H., Feb. 24, 1915.

We hereby certify that we have examined the foregoing reports and find them correctly cast and well vouched.

JOHN J. CARNEY,
 HERBERT C. LEACH,
 Auditors.

Treasurer's Report

Cash in Treasury, Feb. 15, 1914, \$2,204 48

Rec'd of C. W. Barnes, Collector,

 1913 tax, 329 56

 C. W. Barnes. Collector,

 1914 tax, 3,273 62

State highway department, 561 46

 Primary fee, 2 00

State Treasurer:

 Insurance tax, 20 25

 Railroad tax, 19 72

 Savings Bank tax, 877 19

 Literary fund, 31 02

 Town Clerk, dog

 licenses, 30 00

 Interest on Savings

 Bank, 20 00

 \$7,369 30

Paid Selectmen's orders, \$5,450 02

Cash in Treasury, 1,919 28

 \$7,369 30

Respectfully submitted,

FREDERICK L. CENTER,
Treasurer.

Litchfield, N. H., Feb. 24, 1915.

We hereby certify that we have examined the foregoing reports and find them correctly cast and well vouched.

JOHN J. CARNEY,
HERBERT C. LEACH,
Auditors.

Road Agents' Report

FRED McQUESTEN, ROAD AGENT

Received from Town of Litchfield,	\$165 00
Paid Paul Dyer,	\$ 5 00
Peter Jacobs,	4 50
William Annis,	3 00
F. S. Bancroft,	1 50
Carl Patten,	4 50
C. H. Chase,	8 00
A. Gay, Akron pipe,	19 50
One bag cement,	60
Arthur D. Leach,	21 00
Fred McQuesten,	97 40
	<hr/>
	\$165 00

Litchfield, N. H., Feb. 24, 1915.

We hereby certify that we have examined the foregoing reports and find them cast correctly and well vouched.

JOHN J. CARNEY,
HERBERT C. LEACH,
Auditors.

GEORGE C. DANFORTH, ROAD AGENT

Received from Town of Litchfield,	\$170 00
Paid G. C. Danforth,	\$ 39 75
Louis Gagnon,	1 75

Geo. L. Bourdon, team,	12 00
Hermon Woods, cutting brush,	3 90
W. R. Shepherd,	11 93
Moses B. Ford,	2 00
M. M. Campbell,	10 65
A. S. Campbell,	12 65
F. L. Center, work and gravel,	12 30
Ira D. Ford, work and gravel,	17 62
Clifton E. Willette,	16 00
North East Culvert Co., pipe,	19 60
G. L. Danforth,	8 75
J. H. Tolles & Co., plank,	1 10

	\$170 00

Litchfield, N. H., Feb. 24, 1915.

We hereby certify that we have examined the foregoing reports and find them correctly cast and well vouched.

JOHN J. CARNEY,
HERBERT C. LEACH,
Auditors.

Library Report

The Trustees of the Public Library hereby submit their twenty-third annual report.

It is worth much to the people of any town to have the free use of a well selected library, and the town of Litchfield shows its appreciation of this fact by cheerfully making an appropriation, year by year, for the support of its Public Library, which is alike enjoyed by old and young. It is especially desirable that our young people, early in life, may cultivate a taste for reading, not only the best works of fiction, but also the more substantial works of history, biography and science. It is the intention of the trustees to purchase, during the year, a goodly number of these books of a higher grade, and the proceeds of the Kennard fund will enable them to do this.

The Ladies' Social Circle, with their usual generosity, have recently appropriated twenty-five dollars for the purchase of books for the library, together with the Century Magazine; and public spirited individuals have donated books and magazines, as will be seen by the librarian's report. As our library is growing, in the near future a larger room will be required for its accommodation. We are under renewed obligations to Mrs. Grace G. Saunders for the free use of the room in her house.

The branch library which was established three years ago at the lower end of the town, has been discontinued,

Mrs. Mark Campbell desiring to be relieved from the further care of the books.

Respectfully submitted,

J. P. NEWELL,

For the Trustees.

REPORT OF TREASURER OF TOWN LIBRARY

The Treasurer of the Public Library hereby submits his annual report.

Cash on hand, Feb. 15, 1914,	\$ 47 78
Received from Town,	70 00
From the John Kennard fund,	10 00

	\$127 78

Paid for boxes for book,	\$ 2 68
Books,	49 59
Salary of Librarian,	26 00
Cash on hand, Feb. 15, 1915,	49 51

	\$127 78

J. P. NEWELL,

Treasurer.

SUPPLEMENTARY CATALOGUE

February 15, 1914—February 15, 1915

Eastman, Charles A., Indian Scout Talks,	J 1782
Eastman, Elaine Goodale, Yellow Star,	J 1819
Eddy, Mary Baker, Science and Health,	R 1851
Miscellaneous Writings,	R 1852
Retrospection and Intro- spection,	R 1853
The First Church of Christ, Scientist,	R 1854
No and Yes,	R 1855
Unity of Good,	R 1856
Pulpit and Press,	R 1857
Christian Science versus Pantheism,	R 1858
Christian Healing,	R 1859
Rudimental Divine Science,	R 1860
Erskine, Payne, The Mountain Girl,	F 1835
Fisher, Dorothy Canfield, The Montessori Mother,	E 1861
Ford, Paul Leicester, The True George Washington,	B. 1827
Galsworthy, John, The Dark Flower,	F 1862
Gale, Zona, Neighborhood Stories,	F 1802
Grey, Zane, The Lone Star Ranger,	F 1801
Haskin, Frederick J., The American Govern- ment,	H 1836
Hawkes, Ellison, The Boys' Book of Astron- omy,	S 1807
Holland, Rupert S., Historic Poems and Bal- lads,	D 1824
Boyhoods,	B 1822
Inventions,	H 1823

Page, Thomas Nelson, Robert E. Lee, Man and Soldier,	B 1826
Parker, Gilbert, You Never Know Your Luck,	F 1838
Peck, Theodora. White Dawn,	F 1798
Peterson, Maud Howard, The Commodore,	F 1786
Pierce, General Franklin, Dedication of Statue,	B 1863
Price, Overton W., The Land We Live In,	S 1811
Pryse, James M., The Apocalypse Unsealed,	M 1849
Quint, Wilder Dwight, The Story of Dartmouth,	H 1839
Richmond, Grace S., Strawberry Acres,	F 1787
Richmond, Grace S., The Twenty-fourth of June,	F 1788
Riis, Jacob A., Neighbors,	M 1829
Roe, Edward P., He Fell in Love with His Wife,	F 1830
Roosevelt, Theodore, Through the Brazilian Wilderness,	T 1828
Schultz, J. W., My Life as an Indian, On the Warpath,	B 1816
The Quest of the Fish Dog Skin,	T 1817
	F 1818
Servis, Garret P., Astronomy with the Naked Eye,	S 1808
Stanley, Caroline Abbott, The Modern Madonna,	F 1794
Stevenson, Robert Lewis, Poems and Ballads,	D 1840
Street, Julian, Abroad at Home,	T 1841
Tarkington, Booth, Penrod,	J 1809
Tarkington, Booth, The Turmoil,	F 1810

Tomlinson, Everett T., <i>Four Boys of the</i>		
Yellowstone,	J	1780
Pike's Peak,	J	1771
The Young Sharpshooters		
at Antietam,	J	1781
Thomas, Augustus, <i>Arizono,</i>	F	1805
Turnbull, Margaret, <i>Looking After Sandy,</i>	F	1770
Van Dyke, Henry, <i>Poems of,</i>	D	1842
Van Vorst, Marie, <i>Big Tremaine,</i>	F	1779
Verrill, Alpheus Hyatt, <i>Harper's Book for</i>		
Young Naturalists,	S	1843
Ward, Mrs. Humphry, <i>Delia Blanchflower,</i>	F	1844
Wason, Robert Alexander, <i>Friar Tuck,</i>	F	1845
Webster, Kimball, <i>History of Hudson, N. H.,</i>	H	1758
Whitney, Caspar, <i>The Flowing Road,</i>	T	1846
Wiley, Harvey, <i>The Lure of the Land,</i>	A	1847
Wright, Harold Bell, <i>That Printer of Udell's,</i>	F	1759
Wright, Harold Bell, <i>The Eyes of the World,</i>	F	1790
Wilbur, Sibyl, <i>Life of Mary Baker Eddy,</i>	B	1850
<hr/>		
Dedication of a Statue of General Franklin		
Pierce,	H	1863
New Hampshire Annual Reports, Vol. 1, 1911,		1864
2, 1911,		1865
1, 1911-		
1912,		1866
2,		1867
3,		1868
4,		1869
1, 1913,		1870
2, 1913,		1871

Journals N. H. Senate and House, 1909,	1872
Journals N. H. Senate and House, 1911,	1873
Journal N. H. Senate, January Session, 1913,	1874
Journal of the Constitutional Convention, 1912,	1875
Eight Annual Report of the Secretary of State, 1914,	1876
State Papers, Volume XXX,	1877
XXXI,	1878
XXXII,	1879
Probate Records, 1718-1740,	1880
Laws of New Hampshire, Volume 1,	1881
Laws of New Hampshire, Volume 2,	1882
Revolutionary Documents,	1883
New Hampshire Reports, Riedell, Volume IX, 1911-1913,	1884
Report of the State Board of License Commi- sioners, 1914,	1885

DONATIONS

The Century,	Ladies' Social Circle
McClures,	Rev. J. P. Newell
Review of Reviews,	
Woman's Home Companion,	Mrs. S. G. Saunders
The Country Gentleman,	Mr. A. G. Hutchins
Harper's	Mrs. F. H. McQuesten
Twenty-five Volumes,	Ladies' Social Circle
Eleven Volumes,	Mary Baker Eddy Fund

Total number of Volumes,	1,885
Purchased by Trustees,	70
Presented by Ladies' Social Circle,	24
Fund established by Mary Baker Eddy,	11
State of New Hampshire,	23
Added during the year,	128
Loaned by Branch Library,	232
Magazines,	32
Loaned by Librarian,	412

Respectfully submitted,

JENNIE F. CENTER,
Librarian.

Report of the School Board

It is again time to submit the yearly report. Through the spring term Miss Florence Center and Miss Taylor was in charge of the school the same as last year but at the end of the school year Miss Taylor resigned and Miss Beulah Ruggles was engaged for this year, and has charge of all lessons including music and drawing.

The exercises, speaking and songs at the closing of the spring term were well enjoyed by the few visitors present. We are pleased to note that there were more present at the Christmas exercises, and as it looks as though the parents were taking more interest in the work of teacher and children. Each part in the program was well rendered and showed good work both on the part of teacher and pupils. There has been some repairs on schoolhouse and shed during the year, also a spring near by stoned up and covered giving a supply of good water near at hand which was much needed.

We are obliged to ask for money needed for tuitions and supplies.

Therefore we ask for

Tuitions,	\$250 00
Text books and supplies,	50 00
School flag,	5 00

DELLA SHEPHERD,
MARGARET A. LEACH,
JOHN A. REID.

SCHOOL REPORT

TEACHERS

	No. of School.	No. of Weeks.	Wages per Month.	No. of Scholars.	Per cent. of Attendance.	No. of Visitors.	No. of Visits of School Board.
Florence Center.	2	12	\$40	31	92.99	10	7
Beulah G. Ruggles.	2	15	56	30	95	36	9
Beulah G. Ruggles.	2	11	56	28			

ROLL OF PERFECT ATTENDANCE

Parker E. Fisher,
 Henry Shepherd,
 Margaret Fisher,
 Helen Reid,
 Clara Reid,

}

For One Term.

Ralph Wilson,

}

For Two Terms.

REPORT OF SCHOOL TREASURER

RECEIPTS

Cash in Treasury Feb. 15, 1914,	\$183 20
Received of Town Treasurer,	1100 00
	————
	\$1283 20

DISBURSEMENTS

Paid School Board's orders:

Miss E. F. Taylor, teacher of drawing,	\$ 41 54
Florence Center, teaching,	120 00
Beulah G. Ruggles, teaching,	266 00
Transportation of pupils,	283 00
School supplies and clock,	63 51
Fuel, telephone and postage,	16 65
Janitor work,	29 00
Cleaning school rooms,	9 80
Repairing School House	54 97
Insuring School Building,	20 00
Hudson School District,	34 00

TUITIONS

Nashua High School, year end- ing June 7, 1914,	80 00
McGaw Normal Institute,	135 00
Pinkerton Academy,	11 00
	————
	\$1164 47
Cash in treasury,	118 73
Due from town,	1296 45

AMOS SAUNDERS, Treasurer.

Litchfield, N. H., Feb. 24, 1915.

We hereby certify that we have examined the foregoing reports and find them correctly cast and well vouched.

JOHN J. CARNEY,
HERBERT C. LEACH, } Auditors.

BIRTHS REGISTERED IN THE TOWN OF LITCHFIELD, N. H., FOR THE YEAR ENDING DECEMBER 31, 1914

Date of Birth	Christian Name of Child (if any)	Living or Stillborn		Name of Father	Maiden Name of Mother	Occupation of Father	Birthplace of Father	Birthplace of Mother
		No. of Child	No. of Stillborn					
Jan. 29	Yennie Eyyonne Collier	F	L	James H. Collier	Ida Martel	Laborer	Michigan	Canada
Jan. 23	Marion Mildred Ford	F	L	Ira D. Ford	Delia McCue	Farmer	Lowell, Mass.	Ireland
Mar. 23	Lewis Center Goffe	M	L	George C. Goffe	Lizzie M. Center	Real Estate	Bedford	Litchfield
Aug. 24	Warren Elmer Marshall	M	L	Paul H. Marshall	Marcia May Barnes	Wh. Grocery	Nashua	Litchfield
Oct. 14	Allen Woodrow Wilson	M	L	John A. Wilson	Gerrtrude Dunbar	Mill Hand	P. E. Island	Manchester
Feb. 4	*Nancy Parker Crowell	F	L	Walter A. Crowell	Bertha J. Griffin	Farmer	Manchester	Litchfield
Aug. 14	*Arnold Crowell Campbell	M	L	2 Roy H. Campbell	Bertha E. Crowell	Farmer	Merrimack	Merrimack
Dec. 30	Leon Farley Hopwood	M	L	James N. Hopwood	Ethel M. Farley	Carpenter	Nashua	

*Born at Nashua.

MARRIAGES REGISTERED IN THE TOWN OF LITCHFIELD, N. H., FOR THE YEAR ENDING DECEMBER 31, 1914

Date 1914	Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage		Occupation	Place of Birth	Names of Parents	By Whom Married
			Feb. 25	Aug. 26				
Feb. 25	Merrimack	James N. Hopwood Ethel Mae Farley	Litchfield Merrimack	23 22	Carpenter Teacher	Nashua Merrimack	James Hopwood Mary C. Whittemore Leonard Furley Hattie G. Jenkins Ephraim Garten Salome Peion Elbert O. Putnam Maud E. Putnam	Harvey A. Platts Clergyman
Aug. 26	Nashua	Theodore R. Garten Martha E. Putnam	Litchfield Litchfield	26 18	Teamster At home	Davis, Mass. Litchfield		William J. Harris Clergyman

DEATHS REGISTERED IN THE TOWN OF LITCHFIELD, N. H., FOR THE YEAR ENDING DECEMBER 31, 1914

29

Date 1914	Place of Death of Deceased	Place of Name and Surname of Deceased	Age Years Months Days	Place of Birth	Cond'n		Name of Father	Maiden Name of Mother	Disease, or Cause of Death
					Otherwise Known as	Otherwise Known as			
June 19	Litchfield	Almira Blaney	89	Hebron			—	Chandler	Old Age, Pic Shock
Aug. 11	Litchfield	Lucretia Bixby	60	Litchfield	F	M	Edward Bixby	Lucinda Caldwell	Apoplexy
Oct. 15	Litchfield	Allen W. Wilson		Litchfield	F	S	John A. Wilson	Gertrude Dunbar	

BROUGHT TO LITCHFIELD FOR INTERMENT.

Date June 4 Aug. 31	Place of Death of Deceased	Place of Name and Surname of Deceased	Age Years Months Days	Cond'n		Name of Father	Maiden Name of Mother	Disease, or Cause of Death
				Otherwise Known as	Otherwise Known as			
						Ern'st P. Blodgett	Rebecca Grant	Asthenia Fatty Deg. of Heart

I certify that the above is a true copy of record of Births, Deaths and Marriages reported to the Town Clerk of Litchfield, N. H., for the year ending December 31, 1914.

ISAAC N. CENTER, *Town Clerk.*

REPORT STATE TAX COMMISSION, 1914,

INCREASE IN PUBLIC EXPENDITURES

No power has constituted the members of the tax commission of guardians of the public in respect to expenditures for the support of government; and they have no disposition to assume that role. Nevertheless, "economy being a most essential virtue in all states," and it being "the duty of legislators and magistrates * * * to countenance and inculcate the principles of * * * economy," all as set forth in the constitution of this state, the commissioners believe themselves to be amply justified in urging, as they have so often urged before, the importance of this subject upon the voters of the state. The public revenue, state and municipal, is the voters' business and the yare responsible, directly or indirectly, for every extravagance affecting it from the inception to the termination of the fund.

Every compulsory contribution levied by public authority upon people or property in is the broad sense of the term a tax, nor is it made less obnoxious or burdensome if called a fee or a fine. In the figures that follow, therefore, all fees, fines, and other exactions, if any, are included with the taxes upon polls and estates. To illustrate the comparative importance of the two classes, it may be said that the taxes upon polls and estates represent about 95 per cent. and all other income about 5 per cent. of the total revenue of the state, and of the counties, cities, towns, districts and precincts therein.

Taxes as defined above have increased by leaps and bounds in recent years. In 1903 the sum of all the taxes assessed by and within the state of New Hampshire was

\$5,373,420.22; in 1913 it was \$8,765,039.07, an increase of \$3,391,618.85, or 63 per cent., in ten years. But these figures do not adequately represent the velocity the upward movement has now attained. To show that it is necessary to divide the ten-year period: The levy in 1908 was \$924,388.79, or 17 per cent, greater than in 1903, while that in 1913 was \$2,467,230.06, or 39 per cent. greater than in 1908. By so much did the advance in the last half of said period exceed that in the first half. These figures will be the more alarming if it is remembered that while taxes already sufficiently heavy were advancing 63 per cent., the population of the state increased only about $4\frac{1}{2}$ per cent., and while the one was advancing 39 per cent., the other increased only about $2\frac{1}{4}$ per cent.

It is instructive to study the subject from another angle. In the ten years from 1904 to 1914, both inclusive, the annual increase in all taxes defined and limited as above was as follows:

1904.....	\$ 34,459.91
1905.....	286,590.14
1906.....	115,468.39
1907.....	411,257.46
1908.....	76,612.89
1909.....	539,995.97
1910.....	787,565.31
1911.....	215,848.50
1912.....	296,216.85
1913.....	627,603.43

The average increase for the whole period was \$336,-561.85. The upward trend is more plainly shown, however, by dividing, as before, the ten-year period in the middle and considering the halves separately. For the first five years the average annual increase was \$184,877.76

for the last five years it was \$493,446.01. It is surely pertinent to consider how long the little state of New Hampshire, almost stationary in wealth, can sustain a tax already burdensome and increasing at the rate of practically half a million dollars a year without crippling her industries and impoverishing her people. Plainly it is a condition not calculated to attract capital from without the state or to encourage business within the same.

From the *per capita* standpoint the situation is not less disturbing. In 1903 there were assessed \$12.88 in taxes for each man, woman and child in the state. Five years later there were assessed \$14.75 for each individual, and in five years more \$20.09. If in 1913 taxes had been equally distributed among all the people it would have meant a burden of \$100 for each family of five members. Though in reality there was little such equality in the assessment there was much in the payment. The fact is that those who occupy, use or consume property, no matter who owns it, are those who in the last analysis pay most, if not all, of the taxes thereon. If the wage earner or the man of limited means understood he was in reality paying something like \$100 a year in state and municipal and half as much more in federal taxes for the government of himself, his wife and three children, his influence and his vote would more frequently make for economy in appropriations and expenditures than heretofore.

No statistics for the year 1914 appear in the above paragraphs for the reason that they are not yet at hand except in part.

